

EXHIBIT A

Approved Budget

**InGear
Cash Flow and Collateral Projections for Liquidation Period**

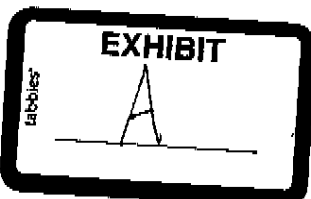
PRELIMINARY DRAFT

- 1 All inventory is being sold the week of 3/14/08 in a liquidation sale which will have been pre-negotiated, sale is estimated to be at 30% of cost.
- 2 The company providing InGear's internet, computer and communication services with the California warehouse, is owed \$90,000, extra expenses are in February to provide for moving computer systems, add'l money is in March for them.
- 3 Projection assumes that the bank will prevail on the matter of the California Warehouse's lien on processing charges. The only payments being shown going to them are for current charges and for the outstanding storage charges.
- 4 Beginning AR has all deductions that the Company has had taken by customers and/or have been notified of by a customer. It also excludes the \$418,000 due to them from WalMart International
- 5 Company is discontinuing credit insurance
- 6 All property, workers comp and liability coverages remain in force.
- 7 Employee dental, vision and disability coverages are dropped as of 2/1/08, medical continues on, the only expenses reflected are for the continuing employees
- 8 Rent on the office has been negotiated to \$10,000 per month
- 9 \$17,000 is paid to Chicago warehouse to catch up on amounts due and to allow for release of merchandise.
- 10 There is and estimated \$4,941,000 of LC business lined up with WalMart for which InGear will realize a 9% profit. Profit is being added to AR on date of sale with collection followed five weeks later. \$316,000 of these orders have been received.
- 11 Existing AR and Regular sales are projected to be paid @ 93% now that the retailer end of year deductions have been taken. Balances are projected to be paid approximately 6 weeks after sale date.

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PRELIMINARY DRAFT

InfGear Corp
Weekly Colateral and Cash Analysis

Week Ending

CASH DISBURSEMENTS

Week Ending	W1K1 Budgeted	W1K2 Budgeted	W1K3 Budgeted	Month of Performance Budgeted	W1K4 Budgeted	W1K5 Budgeted	W1K6 Budgeted	W1K7 Budgeted	Month of March Budgeted
12 to 21	02/12/2008	02/26/2008	03/02/2008		03/07/2008	03/14/2008	03/21/2008	03/28/2008	
Dues									
Ocean Freight	3,000		3,000	10,000	52,000		515,000		-
Warehousing - Storage Charges	-	17,000	-	17,000	-	73,000	-	-	637,600
Warehousing - Other Processing Charges	-	-	-	-	-	43,000	-	-	71,200
Royalties	-	-	-	-	-	-	-	-	41,200
Sales Reps Commissions	-	-	-	-	-	-	-	-	-
Credit Insurance - Sales/Trade	-	-	-	-	-	-	-	-	-
Credit Insurance - Other	-	-	-	-	-	-	-	-	-
Corporate-Printing	-	-	-	-	-	-	-	-	-
EDI Service - Clark	-	-	-	-	-	-	-	-	-
Computer Services / IT (leased approx 100k)	1,500	10,000		10,500		4,000			-
Freight / W1K Sample Charges	3,000	1,500		13,500					4,000
Travel expenses for Selling Office		3,000		6,000					-
Inventory and Selling Expenses	15,500	37,500	5,000	90,000	61,500	120,000	975,000	-	750,000
Operating Expenses									
Payroll - Gross		41,000		41,000	20,500		107,000		11,600
Airtel bonded & Payroll Clearing				-	(20,500)		(10,000)		(31,600)
Employee's Payroll Taxes	21,832	3,900		77,732	1,900		900		2,800
Health Insurance		6,000		6,000		1,000			-
Insurance - WC, Prop & Liab	21,500			22,500	22,500				2,000
Lease and Rent	10,000			10,000					22,500
D&ED Insurance	2,850			2,850					10,000
Auto Expense				-					-
Employee Expenses				-					-
Accounting and Payroll Tax Services			1,000	-				500	-
Legal			1,000	-				500	-
Office	1,000	2,000	1,000	3,000	10,000	6,000	50,000	10,000	40,000
Sampled Office Charities expenses				7,000	1,000	1,000	1,000	1,000	4,000
Utilities	5,000			-	5,000				-
Total Operating Expenses	114,491	99,800	5,000	178,991	80,400	13,000	13,500	11,500	86,800
Other Cash In/Outflows									
Interest	75,000			75,000	1,800				2,800
Restructuring Professionals		20,000	20,000	45,000	15,000	20,000	7,500	7,500	50,000
Other Cash (In/Outflows)	75,000	35,000	20,000	120,000	17,800	28,000	7,500	7,500	52,800
Cash Out Flows	(200,491)	(122,800)	(77,000)	(354,991)	(130,600)	(133,000)	(594,000)	(19,000)	(197,000)

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PRELIMINARY DRAFT

What's the Evidence?

Month of	WPK1 Budgeted	WPK2 Budgeted	WPK3 Budgeted	WPK4 Budgeted	WPK5 Budgeted	WPK6 Budgeted	Month of
April	04/04/2008	04/11/2008	04/18/2008	04/25/2008	05/02/2008	05/09/2008	May

From 1,511 to
573]

ACQUISITION ACQUISITABLE

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Total Budget

TOTAL BALANCE	\$ 24,690
CASH RECEIPTS	\$ 54,600
	\$ 43,600
	\$ 45,000
	\$ 45,000
	\$ 213,000
	\$ 45,000
	\$ 270,000
	\$ -
	\$ -
	\$ 72,000
	\$ 2,898,000

CLASSIFICATION

Receipts on AC Existing as of 1/30/06	Receipts on LC Shown to Wal-Mart - 5 years after sale	Receipts on sales	Total Cash Receipts
3,100			
73,400			
22,500			
22,500			
40,500			
3,100			
128,500			
24,800			
54,000			
45,000			
45,000			
168,800			
2,203,000			
317,000			
1,565,000			
2,580,000			

ENDING ACCOUNTS REC

[illegible]

INVENTOR:

ON BEHALF OF THE SIGNATORY FINANCIAL INSTITUTIONS:

[illegible]

Plus Overhead & Localities

Country	Year	Value
China	2000	1.0
China	2001	1.0
China	2002	1.0
China	2003	1.0
China	2004	1.0
China	2005	1.0
China	2006	1.0
China	2007	1.0
China	2008	1.0
China	2009	1.0
China	2010	1.0
China	2011	1.0
China	2012	1.0
China	2013	1.0
China	2014	1.0
China	2015	1.0
China	2016	1.0
China	2017	1.0
China	2018	1.0
China	2019	1.0
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China	2098	1.0
China	2099	1.0
China	2100	1.0

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Pharmaceuticals - CDD

[illegible]

ENDING BALANCE IN TRAIL: 10,400,000

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PRELIMINARY DRAFT

Indecor Corp
Weekly Contribution and Cash Analysis

Week Ending

Week Ending

WKS	WKS	WKS	WKS	WKS	Month of	WKS	WKS	WKS	WKS	Month of
Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	April	Budgeted	Budgeted	Budgeted	Budgeted	May
04/01/2008	04/11/2008	04/18/2008	04/25/2008	05/02/2008	Budgeted	05/09/2008	05/16/2008	05/23/2008	05/30/2008	Budgeted
271,000	600,000	500,000	500,000	500,000	3,315,000	500,000	500,000	500,000	500,000	600,000

From 1/1/07 to 5/31

From 1/1/07 to 5/31

Weekly Sales Status after Back of Back LCO's
Beginning Balance
Additions
Net Cash Receipts
Payments to Vendor
Payments on LCO's
Net At Cash Receipts - Walmart LCO
Change
Ending Loan Balance

5,176,459	5,176,459	4,383,959	4,011,459	3,731,959	5,176,459	3,384,459	3,044,459	2,704,459	2,364,459	3,044,459
(23,000)	(73,400)	(22,500)	(22,500)	(49,500)	(182,000)	(24,800)	(34,000)	(445,000)	(461,000)	(168,300)
(16,000)	(229,000)	(229,000)	(229,000)	(450,000)	(1,766,000)	(375,000)	(500,000)	(500,000)	(500,000)	(1,875,000)
(3,100)	(89,400)	(272,500)	(272,500)	(460,500)	(1,653,000)	(1,295,800)	(1,554,000)	(1,554,000)	(1,554,000)	(1,554,000)
5,176,359	4,383,959	4,011,459	3,731,959	3,240,459	3,384,459	3,044,459	2,704,459	2,204,459	1,704,459	1,204,459

Beginning Balance
Additions
At Cash Receipts
Payments to Vendor
Payments on LCO's
Net At Cash Receipts - Walmart LCO
Change
Ending Loan Balance

1,899,113	2,085,459	2,854,959	3,113,459	3,372,959	1,899,113	3,044,459	4,179,459	4,774,459	5,379,459	5,984,459
20,500	13,500	16,500	13,500	13,500	83,500	13,500	13,500	13,500	13,500	13,500
2,818,613	2,098,959	3,111,459	3,386,959	3,686,459	2,818,613	3,057,959	4,192,959	4,787,959	5,392,959	5,997,959

Beginning Balance
Additions
At Cash Receipts
Payments to Vendor
Payments on LCO's
Net At Cash Receipts - Walmart LCO
Change
Ending Loan Balance

1,795,642	2,020,642	1,854,642	2,104,642	2,354,642	1,795,642	2,044,642	2,294,642	2,544,642	2,794,642	3,044,642
210,000	600,000	500,000	500,000	500,000	2,375,000	500,000	500,000	500,000	500,000	500,000
1,585,642	1,420,642	1,354,642	1,604,642	1,854,642	1,585,642	1,544,642	1,794,642	2,044,642	2,294,642	2,544,642

Beginning Balance
Additions
At Cash Receipts
Payments to Vendor
Payments on LCO's
Net At Cash Receipts - Walmart LCO
Change
Ending Loan Balance

223,971	203,971	226,071	246,571	266,071	223,971	246,571	266,071	286,571	306,071	326,571
223,971	203,971	226,071	246,571	266,071	223,971	246,571	266,071	286,571	306,071	326,571

Beginning Balance
Additions
At Cash Receipts
Payments to Vendor
Payments on LCO's
Net At Cash Receipts - Walmart LCO
Change
Ending Loan Balance

2,041,000	1,825,000	2,075,000	2,225,000	2,375,000	2,041,000	2,295,000	2,549,000	2,803,000	3,057,000	3,311,000
2,041,000	1,825,000	2,075,000	2,225,000	2,375,000	2,041,000	2,295,000	2,549,000	2,803,000	3,057,000	3,311,000

Beginning Balance
Additions
At Cash Receipts
Payments to Vendor
Payments on LCO's
Net At Cash Receipts - Walmart LCO
Change
Ending Loan Balance

11,000,000	12,000,000	13,000,000	14,000,000	15,000,000	11,000,000	12,000,000	13,000,000	14,000,000	15,000,000	16,000,000
11,000,000	12,000,000	13,000,000	14,000,000	15,000,000	11,000,000	12,000,000	13,000,000	14,000,000	15,000,000	16,000,000

Pre-Industry Capacity

7116
Founder - Executive VP
Founder - Executive VP
Founder - CEO
CEO
Director of Finance - ADAP
Vice President of Operations
Vice President of Marketing
Supply Team Manager - Weider-Ramsey Club
Director Key Accounts
Vice President Sales - Weider-Ramsey Club